

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

D.T.E. 04-52

THIRD SET OF INFORMATION REQUESTS TO  
THE BERKSHIRE GAS COMPANY

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Pursuant to 220 C.M.R. § 1.06(6)(c), the Department of Telecommunications and Energy (“Department”) submits to The Berkshire Gas Company (“Berkshire” or “Company”) the following Information Requests.

**Instructions**

The following instructions apply to this set of Information Requests and all subsequent Information Requests issued by the Department to the Company in this proceeding.

1. Each request should be answered in writing on a separate, three-hole punch page with a recitation of the request, a reference to the request number, the docket number of the case and the name of the person responsible for the answer.
2. Do not wait for all answers to be completed before supplying answers. File the responses as they are completed but no later than the close of business on **August 2, 2004**.
3. These requests shall be deemed continuing so as to require further supplemental responses if the respondent or its witnesses receive or generate additional information within the scope of these requests between the time of the original response and the close of the record in this proceeding.
4. The term “document” is used in its broadest sense and includes, without limitation, writings, drawings, graphs, charts, photographs, phono-records, microfilm, microfiche, computer printouts, correspondence, handwritten notes, records or reports, bills, checks, articles from journals or other sources and other data compilations from which information can be obtained and all copies of such documents that bear notations or other markings that differentiate such copies from the original.
5. If any one of these requests is ambiguous, notify the Hearing Officer so that the request may be clarified prior to the preparation of a written response.
6. Please serve one (1) original copy of the responses on Mary Cottrell, Secretary of the Department, and one (1) copy to each party on the latest service list. Also submit eight (8) copies of the responses to Jesse S. Reyes, Hearing Officer. Nonproprietary

responses should also be submitted electronically by e-mail attachment to [dte.efiling@state.ma.us](mailto:dte.efiling@state.ma.us) and to all persons on the service list.

7. Responses for which the Company seeks protective treatment should be marked confidential, along with an attached motion for protective treatment, and submitted to the Hearing Officer. Redacted copies should be filed with the Secretary.

### **Information Requests**

- DTE 3-1 Please provide the dollar amount of the 2001 and 2002 plant additions eligible for bonus depreciation under Section 168(k) of the Internal Revenue Code (“IRC”). In addition, please submit copies of Form 4562, Depreciation and Amortization, filed with the Company’s 2001 and 2002 Federal Income Tax returns.
- DTE 3-2 Did the Company file an Application for Automatic Extension of Time to File Corporate Income Tax Return (Form 7004) with respect to the taxable year 2003? If so, please provide the dollar amount of the 2003 plant additions eligible for bonus depreciation used to calculate the Federal income tax liability shown on Form 7004.
- DTE 3-3 Please provide the Modified Accelerated Cost Recovery System (“MACRS”) depreciation rates for 7-year and 20-year utility property prior to the enactment of Section 168(k) of the IRC.
- DTE 3-4 Please provide the MACRS depreciation rates for 7-year and 20-year utility property after the enactment of Section 168(k) of the IRC.
- DTE 3-5 Please refer to the Attachment to the Company’s response to Information Request DTE 2-1. Please explain the Company’s characterization of the benefits of bonus depreciation as “short-term” when the enhanced cash flow (deferred income taxes) resulting therefrom extends over the tax life of the plant eligible for bonus depreciation.
- DTE 3-6 Please refer to the Attachment to the Company’s response to Information Request DTE 2-1. Please explain why the Company restated column 6 in 2004 dollars.
- DTE 3-7 Please refer to the Company’s response to Information Request DTE 2-1. Please explain how a change in the method used to calculate tax depreciation affects the “development of the depreciation expense used in determining a cost of service requirement.”